

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

IN RE:	:	Chapter 7
	:	
Sharonn E Thomas,	:	
	:	
Debtor	:	No. 18-17430-PM

**DECLARATION OF TRUSTEE IN SUPPORT OF MOTION**

In support of the motion for the entry of an Order under 11 U.S.C. §§ 503, 507 & 726 determining and allowing the post-petition taxes of the taxing authorities, Terry P. Dershaw, Esquire, Chapter 7 Trustee (“Chapter 7 Trustee”), certifies that the information set forth in the Motion is true and correct to the best of my knowledge, information, and belief:

1. A voluntary petition under chapter 7 of the United States Bankruptcy Code was filed by the Debtor, and an Order for Relief was entered by this Court on November 8, 2018.

2. I was thereafter appointed interim chapter 7 trustee of the Debtor’s bankruptcy estate. After the conclusion of the meeting of creditors, I became the permanent trustee and continue to serve in that capacity.

3. Assets of the estate included ownership in certain real property improved by residential houses. Prior to the bankruptcy, the Debtor was engaged in the residential rental business by maintaining an inventory of residential rental houses including those that I obtained court approval to sell as property of the bankruptcy estate.

4. I seek authority (i) to determine and allow the chapter 7 administrative tax claim of the IRS, and (ii) to authorize payment of taxes due as a result of the sales.

5. I filed an Application to employ Bederson LLP as the Trustee’s accountants to prepare the estate tax returns, which was authorized by an Order of the Court.

6. Bederson LLP has prepared estate tax returns for local, state and federal taxing authorities which calculated the taxes for the initial/final year ended December 31, 2022 for the estate indicating that the chapter 7 administrative taxes of the following amounts are due:

1.	Federal Return:	\$ 110,505
2.	Pennsylvania Return:	\$ 23,704
3.	Philadelphia Net Profit Return:	\$ 2,635
4.	Philadelphia BIRT Return:	\$ 30,162
	Total	\$167,006

7. In its analysis provided to me in connection with the real estate sale proposals, Bederson LLP conservatively estimated these taxes would amount to \$204,512.

8. The bankruptcy estate is treated as a new taxable entity, separate from the individual Debtor taxpayer. As the Trustee, I am responsible for preparing and filing the estate's tax returns and paying its taxes. I plan to file the Form 1041 and related local filings for the bankruptcy estate. I have reviewed the returns and believe them to be reasonable and properly prepared.

9. With court approval, I wish to submit the returns with payment pursuant to Section 505(b) of the Bankruptcy Code to the taxing authorities. I intend to request the taxing authorities make prompt determination of the estate's tax liability. I believe it is in the best interest of the estate and creditors of the estate to pay the taxes with the submission of the returns.

10. Due to the deadline of April 18, 2023 to timely file tax returns, I seek expedited consideration of this motion.

Executed on April 03, 2023

/s/ Terry P. Dershaw  
Terry P. Dershaw, Esquire  
Chapter 7 Trustee